

REMARKS

In response to the Office Action dated September 2, 2009, Applicants have amended claims 1 and 9. Care has been taken to avoid the introduction of new matter. Support for the amendment is found at least at page 13, lines 21-23 of the specification. Claims 8 and 16 are withdrawn. In view of the foregoing amendments and the following remarks, Applicants respectfully submit that all pending claims are in condition for allowance.

Claims 1, 3, 4, 6, 7, 9, 12, 14 and 15 were rejected under 35 U.S.C. § 102(b) as being anticipated by Ueta et al. (U.S. Pat. App. Pub. No. 2004/0126609, hereinafter "Ueta"). Applicants traverse.

Claims 1, 3-9 and 11-15 were rejected under 35 U.S.C. § 102(a) as being anticipated by Kaneko et al. (U.S. Pat. No. 7,285,329, hereinafter "Kaneko"). Applicants traverse.

A feature of the claimed subject matter as represented in amended claims 1 and 9 is that the lower film is formed of an oxide of a nonferrous metal satisfying a composition range where oxygen is less than oxygen of a stoichiometry composition of a compound constituted of an element and oxygen, that constitute the lower film. Applicants submit that neither Ueta nor Kaneko discloses or suggests the claimed subject matter as amended.

The present claimed subject matter can achieve the gettering effect of capturing oxygen in the lower film, or the barrier effect of reducing the diffusion rate of oxygen in the lower film, even when a nonferrous metal forming the lower film exists in the form of an oxide, since the oxide of the nonferrous metal satisfies a composition range where the amount of oxygen is less than that of a stoichiometry composition of a compound constituted of an element(s) and oxygen that constitute the lower film.

Moreover, the nonferrous metal in the form of the oxide increases the electrical resistance of the lower film, so that not only the upper film, but also the lower film can function as an insulating film between metal magnetic particles.

Examples of such an oxide of a nonferrous metal are disclosed as follows on page 13, lines 23 to 26 in the specification: amorphous materials such as amorphous nonferrous metals (Al, Cr, Si)-oxygen (O), amorphous nonferrous metals (Al, Cr, Si)- phosphorus (P)-oxygen (O), and amorphous nonferrous metals (Al, Cr, Si)-boron (B)-oxygen (O).

In contrast, Ueta and Kaneko cited in the Office Action do not disclose or suggest the features of the claimed subject matter defined in amended claims 1 and 9. The above argued difference between the claimed soft magnetic material and the inventions of Ueta and Kaneko undermine the factual determination that either Ueta and Kaneko discloses the soft magnetic material identically corresponding to that claimed. *Minnesota Mining & Manufacturing Co. v. Johnson & Johnson Orthopaedics Inc.*, 976 F.2d 1559, 24 USPQ2d 1321 (Fed. Cir. 1992); *Kloster Speedsteel AB v. Crucible Inc.*, 793 F.2d 1565, 230 U.S.P.Q. 86 (Fed. Cir. 1986). Based on the forgoing, it is submitted that neither Ueta nor Kaneko anticipates amended claims 1 and 9, nor any claim dependent thereon. The dependent claims are allowable for at least the same reasons as claims 1 and 9. Applicants, therefore, submit that the imposed rejections under 35 U.S.C. § 102 for lack of novelty are not factually viable and, hence, solicit withdrawal thereof.

Dependent claims 3, 5, 11 and 13 were rejected under 35 U.S.C. § 103(a) as being unpatentable over Ueta in view of Kaneko. Applicants traverse.

Dependent claims 7 and 15 were rejected under 35 U.S.C. § 103(a) as being unpatentable over Kaneko in view of Ueta. Applicants traverse.

The dependent claims are allowable for at least the same reasons as claims 1 and 9.

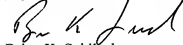
Accordingly, in view of the foregoing, withdrawal of the foregoing rejections is respectfully requested.

In view of the above amendments and remarks, Applicants submit that this application should be allowed and the case passed to issue. If there are any questions regarding this Amendment or the application in general, a telephone call to the undersigned would be appreciated to expedite the prosecution of the application.

To the extent necessary, a petition for an extension of time under 37 C.F.R. 1.136 is hereby made. Please charge any shortage in fees due in connection with the filing of this paper, including extension of time fees, to Deposit Account 500417 and please credit any excess fees to such deposit account.

Respectfully submitted,

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